

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 18, 2022

Stephen Brady Chief Executive Officer Tempest Therapeutics, Inc. 7000 Shoreline Court; Suite 275 South San Francisco, CA 94080

> Re: Tempest Therapeutics, Inc. Registration Statement on Form S-3 Filed May 16, 2022 File No. 333-264989

Dear Mr. Brady:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Gary Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Michael Mencher